

**Government Entity Credit Card Refund or Credit Election**

Tax Law — Articles 12-A, 13-A, 28, and 29

FT-505.1

(11/11)

All entries must be completed and this election form must be signed by authorized representatives of both parties. This election will remain in effect until it is amended or revoked.

Name of government entity	Name of credit card issuer or fuel distributor
Street address	Street address
City State ZIP code	City State ZIP code
Employer identification number (EIN)	Certificate of Authority number
	Employer identification number (EIN)

Tax Law sections 289-c(3)(h), 301-m, and 1139(h) provide that where motor fuel or diesel motor fuel is purchased by a government entity and paid for with a credit card or other access card, the government entity may designate either the credit card issuer or the fuel distributor registered under Tax Law Article 12-A to claim a refund or credit for the motor fuel or diesel motor fuel excise, petroleum business, and sales taxes paid on the purchase. For purposes of reviewing and processing any refund or credit claim made pursuant to this election, the Tax Department will recognize only the designated entity as the party eligible to receive any refund or credit that may be approved.

This election can only be amended by filing a new election signed by both parties which will supersede the previous election. The government entity must notify the Tax Department in writing if an election is to be revoked.

Agreement to waiver of secrecy provisions and sharing of information — In executing this election form, the government entity and credit card issuer or fuel distributor agree to allow the Tax Department access to all records necessary to confirm entitlement to and accuracy of any claim for refund or credit. The government entity and the designated credit card issuer or fuel distributor each waive the secrecy provisions contained in Tax Law sections 314 and 1146 and Internal Revenue Code section 6103. This permits the Tax Department to share the government entity's, designated credit card issuer's, or fuel distributor's information as necessary to enable the Tax Department to review any claim for refund or credit, including the amount of the refund or credit attributable to New York State and to each locality.

Certification of government entity — Pursuant to this election form, the government entity certifies that:

- This election applies to all credit card fuel purchases made with this credit card issuer on or after ____ / ____ / ____ .
- With regard to this election, fuel that a government entity purchases by credit card must be for the government entity's own use and consumption.
- No tax was charged to the government entity, and as a result, it has no right to claim a refund for the taxes paid on the credit card fuel purchases to which this election relates.
- The government entity has not and will not claim any refund for the taxes paid on the credit card fuel purchases to which this election relates.
- With regard to this election, the government entity understands that any credit card purchase of fuel that is not for its own use or consumption will result in a notice of ineligibility, after which, the taxes must be charged to the government entity and the government entity must then apply for its own refunds of the taxes paid.

Certification: I certify that the above statements are true and correct and that no material information has been omitted. I make these statements with the knowledge that willfully providing false or fraudulent information on this document with the intent to evade tax may constitute a felony or other crime under New York State Tax Law, punishable by a substantial fine and possible jail sentence; and understand that the Tax Department is authorized to investigate the validity of the credit or refund claimed and the accuracy of any information provided with this claim.

Type or print name of chief fiscal officer of government entity	Official title
Signature of chief fiscal officer of government entity	Date

(continued on back)

Certification of the designated credit card issuer or fuel distributor — Pursuant to this election form, the credit card issuer or fuel distributor certifies that:

- The excise, petroleum business, and sales taxes for which claims for refund or credit will be submitted were reported and paid to the Tax Department.
- No refund or credit was previously claimed or allowed on any portion of the purchases to which this election relates.
- The credit card issuer or fuel distributor believes in good faith that the credit card purchases of fuel to which this election relates are for the government entity's own use and consumption.
- The credit card issuer has not charged, and will not charge the government entity any excise, petroleum business, or sales taxes. The fuel distributor has not received from the government entity any excise, petroleum business, or sales taxes.
- The credit card issuer or fuel distributor can establish that the excise, petroleum business, and sales taxes have been repaid to the retail station or other vendor or that it has received written consent from the retail station or other vendor to receive the refund or credit for the taxes.
- The credit card issuer or fuel distributor will maintain detailed transactional and jurisdictional information for the credit card fuel purchases to which this election relates and will provide that information to the Tax Department upon request.
- If a credit card issuer enters into contracts with more than one fuel distributor, or if a fuel distributor is to be added or dropped, the issuer must provide (upon request) updated information regarding the fuel distributors that accept the issuer's credit card.
- The credit card issuer or fuel distributor claiming the refund or credit is registered with the Tax Department. No refund or credit will be allowed for any entity that is not registered. To register, see Form DTF-17, *Application to Register for a Sales Tax Certificate of Authority*.
- With regard to this election, the credit card issuer or fuel distributor understands that any credit card purchase of fuel that is not for the government entity's own use or consumption will result in a notice of ineligibility, after which, the taxes must be charged to the government entity and the government entity must then apply for its own refunds.

Certification: I certify that the above statements are true and correct and that no material information has been omitted. I make these statements with the knowledge that willfully providing false or fraudulent information on this document with the intent to evade tax may constitute a felony or other crime under New York State Tax Law, punishable by a substantial fine and possible jail sentence; and understand that the Tax Department is authorized to investigate the validity of the credit or refund claimed and the accuracy of any information provided with this claim.

Type or print name of owner, partner, etc., of credit card issuer or fuel distributor	Official title	
Signature of owner, partner, etc., of credit card issuer or fuel distributor		Date

Mail to: **NYS TAX DEPARTMENT
TDAB — FUELS UNIT
PO BOX 5501
ALBANY NY 12205**